BC Assessment

2016 – 2018
SERVICE PLAN

BRITISH
COLUMBIA

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Accountability Statement

BC Assessment's *2016–2018 Service Plan* was prepared under the Board's direction in accordance with the *Budget Transparency and Accountability Act* and the BC Reporting Principles. The plan is consistent with government's strategic priorities and fiscal plan. The Board is accountable for the contents of the plan, including what has been included in the plan and how it has been reported. The Board is accountable for the validity and reliability of the information included in the plan.

All significant assumptions, policy decisions, events and identified risks, as of January 8, 2016 have been considered in preparing the plan. The performance measures presented are consistent with the *Taxpayer Accountability Principles* and BC Assessment's mandate and goals, and focus on aspects critical to the organization's performance. The targets in this plan have been determined based on an assessment of BC Assessment's operating environment, forecast conditions, risk profile and past performance.

Sincerely,

Judy Rogers
Chair, Board of Directors

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Strategic Direction and Context

Strategic Direction

BC Assessment's legislative mandate is to establish and maintain uniform real property assessments throughout British Columbia in accordance with the *Assessment Act*. In over 40 years of operation, BC Assessment has successfully delivered on this mandate to become a globally recognized leader in providing high quality assessment services. We use our extensive appraisal expertise to produce an annual Assessment Roll that covers almost two million properties in the province. In doing so, we have been able to build a province-wide property database supported by a team of professionals with strong market and assessment knowledge.

Our strategic direction continues to focus on evolving as a customer-centric organization, delivering our assessment mandate to support B.C. communities and contributing to a growing economy by making our property information more accessible.

Remaining a strong assessment organization requires ongoing investment in our business processes, technology and people. Property data accuracy is essential to creating high quality assessments, which presents a challenge as the number of properties in our province grows. BC Assessment is developing new processes for efficient data capture and verification, and planning for the replacement of our core assessment system. These investments are supported, in part, by revenue generated through the licensing of data with public and private sector entities, limiting the financial impact to taxpayers.

The *2016–2018 Service Plan* aligns with the Taxpayer Accountability Principles, and BC Assessment will execute the direction contained in the 2016 Mandate Letter, summarized here:

1. Determine options for replacement of existing valueBC information system.
2. Continue to execute the multi-year Property Data Accuracy Program.
3. Maintain the average 2016 tax levy on existing taxpayers at levels equivalent to 2015.
4. Identify and assess emerging assessment issues, and work to provide solutions.

Operating Environment

As we continue our mission of creating uniform assessments and trusted property information to support economic and social prosperity in British Columbia, we see the need to improve our services and products. In 2015, BC Assessment's Board of Directors approved a restructuring that focused on enhancing services to our various customer groups, to deliver the best possible value to property owners, taxing authorities and other stakeholders.

BC Assessment monitors and proactively manages significant business risks, including potential fluctuations in revenues and ensuring sufficient financial resources for required investments in information technology, such as our new core assessment system. Other challenges include: keeping pace with rapid changes in technology; improving and sustaining our property data accuracy; and predicting assessment appeal levels and associated operational pressures and costs. Significant opportunities that can help us achieve our Performance Plan stated goals: leveraging our property data to provide valuable property information products and services; optimizing technology and business processes to enhance productivity; investing in the skills and engagement of our employees; and exploring customer relationships for information exchange and cost sharing.

Performance Plan

Goals, Strategies, Measures and Targets

For the *2016–2018 Service Plan*, we undertook a review of our goals, strategies and performance measures to ensure that we provide optimum support for government's goal for a strong economy. The most notable adjustment from the previous service plan is the addition of a products and services goal to support our focus on improving property information access and services. These changes reflect our commitment to improving how we perform our work and manage our customer-facing activities.

BC Assessment's strategies have also been refined for better clarity on corporate priorities. The strategic review reinforces our commitment to customer centricity and innovation, value-creating products and services, investment in our people, and continuous improvement of our business.

Our refined strategies create the conditions in which we can move toward realizing BC Assessment's objective of being the trusted provider of property assessments and property information in B.C.

Goal 1: Our work delivers an accurate assessment roll and current property information

BC Assessment is committed to improving operational effectiveness while delivering a high quality Assessment Roll. Continued investment in new technologies and systems and improved processes will enable BC Assessment to contribute to a stable tax base and provide assessment solutions to customers while limiting increases in the costs associated with delivering property assessment services.

As an assessment organization, accurate information about properties is critical to the delivery of fair and uniform assessments. We are therefore investing heavily in property data accuracy programs, in which we use innovative methods to collect and verify data at unprecedented levels as the number of properties in British Columbia continues to grow. The replacement of our core mass appraisal system, will allow us to take advantage of significant advancements in digital technologies and to improve both our assessment and business practices.

Strategies

- Design and implement a new, flexible core business system that optimizes the delivery of assessment and other property information services.
- Invest significantly in data management governance, processes and systems to optimize data accuracy and enable the integrated use of property, financial and operational data.
- Implement a continuous business process and system improvement discipline throughout the company to achieve significant operational productivity gains.

Performance Measure 1: Assessment to Sales Ratio (ASR)

Performance Measure	2014 Actual	2015 Actual	2016 Target	2017 Target	2018 Target
Assessment to sales ratio					
- Residential	97.9%	98.1%	97–100%	97–100%	97–100%
- Non-residential	96.1%	96.1%	95–100%	95–100%	95–100%

Data Source: Internal property information database.

Discussion

The ASR is a common roll quality measure used by the International Association of Assessing Officers (IAAO). The ASR measures how closely assessments mirror a property's actual selling price. BC Assessment measures the ASR for properties according to internationally recognized standards. The ASR is calculated by dividing the assessed value (as determined by BC Assessment) of a property that has sold by its selling price, and expressing the result as a percentage. For example, if a property is assessed with a value of $243,000 and it sold for $250,000, the ASR would be 97.2 percent. In short, the ASR measures how accurately BC Assessment appraises property at market value. The IAAO has set a standard for a median ASR of 90-110 percent for an acceptable level of assessment achievement. BC Assessment's targets of 97-100 percent for residential properties and 95-100 percent for non-residential properties are far more challenging targets than the international standards.

BC Assessment's statistics are based on all available single-family residential arm-length sales for the two quarters surrounding BC Assessment's valuation date of July 1. For non-residential sales, data are based on sales occurring throughout the year. The actual 2015 (2016 Assessment Roll) ASR results in the *2016 2018 Service Plan* are based on the 2016 Completed Roll. The 2015 results that will be included in the *2015 Annual Service Plan Report* will be based on the 2016 Revised Roll, and may differ slightly from the 2016 Completed Roll results.

Performance Measure 2: Coefficient of Dispersion (COD)

Performance Measure	2014 Actual	2015 Actual	2016 Target	2017 Target	2018 Target
Coefficient of dispersion					
- Urban	5.8%	6.3%	5.0–10.0%	5.0–10.0%	5.0–10.0%
- Rural	7.8%	8.4%	5.0–15.0%	5.0–15.0%	5.0–15.0%

Data Source: Internal property information database.

Discussion

The COD measures the quality of assessments by calculating the dispersion, or spread, of all the ASRs around the median ASR. The COD is a measure of appraisal uniformity. A more accurate portfolio of assessments would be indicated by a lower COD percentage. BC Assessment also measures the COD for properties located in both urban and rural areas, according to internationally recognized standards.

BC Assessment has set targets for the COD based on IAAO standards for single-family residential properties of 5-10 percent for homogeneous (urban) regions and 5-15 percent for heterogeneous

Example Calculation of Coefficient of Dispersion (Using 97.5% as the Median)	
Assessment to Sales Ratio (ASR)	**Deviation from Median**
95.5%	2.0
96.7%	1.8
97.5%	0.0
98.7%	1.2
99.2%	1.7
Total Deviation	**5.7**
Average Deviation	**1.14**
Coefficient of Dispersion = 1.14 ÷ 97.5% = 1.17	

(rural) regions. The COD is calculated by adding the differences between each ASR in the group and the median ASR. The average difference is the sum of these numbers, divided by the median and expressed as a percentage. An example calculation is presented in the table on page 7.

The actual 2015 (2016 Assessment Roll) COD results in the *2016–2018 Service Plan* are based on the 2016 Completed Roll. The 2015 results that will be included in the *2015 Annual Service Plan Report* will be based on the 2016 Revised Roll, and may differ slightly from the 2016 Completed Roll results.

Performance Measure 3: Assessment Roll Stability – Change in Taxes Collected

Performance Measure	2014 Actual	2015 Actual	2016 Target	2017 Target	2018 Target
Assessment roll stability – change in taxes collected	0.08%	0.10%	≤ 0.22%	≤ 0.22%	≤ 0.22%

Data Source: Internal property information database.

Discussion

In any given year, property status can change, and new properties may be created while others are deleted. BC Assessment annually measures the stability of the assessment roll by analyzing the number of additions or deletions made to the roll. Roll stability is a critical issue for local governments, which rely almost exclusively on property taxes to fund services to their residents. The objective of this measure is to track changes in taxes collected by the taxing jurisdictions, indicating a stable, dependable assessment roll. This performance measure is accepted by BC Assessment and throughout the taxing jurisdictions as a good measure of the stability of the assessment roll.

Following the Property Assessment Review Panel revisions to the completed roll, the annual assessment roll may also be subject to supplementary changes as a result of data errors or adjustments made after an appeal is made to the Property Assessment Appeal Board. This performance measure estimates the change in the amount of taxes collected or refunded by taxing jurisdictions based on the change in general taxable value for a period of 19 months after the Revised Roll. For example, the 2015 value measures the 2014 roll stability by estimating the changes in taxes collected as a result of supplementary rolls issued between May 1, 2014 and December 31, 2015. The 2015 value will be reported in the *2015 Annual Service Plan Report*, which will be published in May 2016.

Performance Measure 4: Average Net Cost per Property for Assessment Services

Performance Measure	2014 Actual	2015 Forecast	2016 Target	2017 Target	2018 Target
Average net cost per property for assessment services	$41.59	$43.15	$43.11	$43.68	$44.43

Data Source: Internal property information database.

Discussion

BC Assessment's primary source of revenue is from a tax levy collected from each taxable property. This tax levy is a component of the property taxes paid by property owners to the taxing jurisdictions, which in turn, remit the tax levy collected to BC Assessment. This performance measure reflects BC Assessment's commitment to keeping costs for assessment services to the taxpayer as low as

possible while still meeting increased service demands in a progressively more complex assessment environment.

Cost per property target adjustments are made each year as new information becomes available and our forecasts are refined. The targets for 2016 to 2018 have been set using service plan forecasts that take into consideration projected new construction and development, and assumptions regarding changes in revenues and expenditures. The targets also reflect a commitment by BC Assessment to increase internal efficiencies.

The cost per property for assessment services funded from the levy has been calculated by taking total expenditures for the year, less revenues that are not categorized as tax levies, payments in lieu of taxes or First Nations revenue and dividing that figure by the number of properties for the revised roll produced for the following year. BC Assessment maintains appropriate internal controls and will continue reporting regularly to the Board of Directors and to the Office of the Comptroller General.

Goal 2: Our people are skilled and knowledgeable professionals invested in making our vision reality

Research suggests that successful employee engagement is the foundation for a workplace that enhances satisfaction and commitment, and creates an environment where people want to come to work. Engaged employees also contribute to higher levels of customer satisfaction, trust and confidence in what an organization does. BC Assessment strives to provide a workplace of choice for its employees, and leverages innovation and technology with investment in employee development to create a supportive, diverse environment where people can find a rewarding career.

Strategies

- Build and promote a great place to work and grow a career through flexible work options.
- Enable a culture where everyone owns our values and is committed to our strategic direction.
- Invest in the professional development of highly skilled people.

Performance Measure 5: Level of Employee Engagement

Performance Measure	2014 Actual	2015 Actual	2016 Target	2017 Target	2018 Target
Level of employee engagement	Biennial survey	64	Biennial survey	66 *(Previous result +2)*	Biennial survey

Data Source: BC Assessment has a contract with BC Stats, part of the Ministry of Technology, Innovation and Citizens' Services, to act as an independent third party to conduct our employee engagement survey.

Discussion

Employee engagement is measured through a biennial employee engagement survey that gauges employee perceptions on motivation, work capacity and capability, leadership, and alignment with the organization's vision, mission and goals. The target is an average score (not a percentage) that expresses all responses to a series of survey questions.

The survey is conducted by an independent organization, and only those results with a confidence level of 95 percent are reported. The average scores from the employee engagement survey allow comparisons within and between departments and organizations. In 2009, BC Assessment began

using the same employee engagement survey approach as the provincial government, to permit benchmarking against the government's annual engagement score results. For the 2015 Employee Engagement Survey, a number of changes were made to reduce the length of the survey and align questions with our newly created value statements, while retaining comparability for the primary engagement drivers of organization commitment and job satisfaction.

In spring 2012, BC Assessment's management implemented a biennial survey schedule for employee engagement to allow sufficient time to analyze previous results and effect improvements. It was acknowledged at the same time that a static long-term target cannot account for the future state of the many, complex engagement drivers; thus, targets have been set at "previous result + 2" to reflect both the previous result and the desired level of continuous improvement to the score.

Goal 3: Our customers trust us and see us as essential to satisfying their property information needs

BC Assessment is a customer-centric organization that aims to meet the diverse needs and expectations of our customers while operating within our assessment mandate and financial capacity. This requires an understanding of our various customer groups and continuous improvement of our supporting processes, products and services. A key driver for the adjustments BC Assessment has made in 2015 to its organizational structure was the intention to enhance focus on and responsiveness to customers. We strive to consider customer perspectives and needs in everything we do, from delivering front counter and phone service to developing easy-to-use property information websites such as e-valueBC. Improved access to and exchange of property information both supports our assessment business and provides greater value to our customers.

Strategies

- Enhance our customers' understanding of who we are, what our business does, and how we can provide value to them.
- Develop and implement digital capabilities to interact with customers and exchange property data and information.
- Create deep insights into all of our customer segments and target them with a specific mix of services and relationship management.

Performance Measure 6: Customer Satisfaction Index – Employee Interaction

Performance Measure	2014 Actual	2015 Forecast	2016 Target	2017 Target	2018 Target
Property Owners	89	89	≥ 86	≥ 86	≥ 86
Taxing Authorities	88	Biennial survey	≥ 86	Biennial survey	≥ 86

Data Source: BC Assessment has a contract with a market research firm to act as an independent third party to conduct our customer satisfaction surveys. The index figure is relative to 100.

Discussion

BC Assessment regularly reviews customer feedback to identify areas where we can enhance the customer experience. In 2013 and 2014, we worked with our key customer groups to develop and implement new service commitments and standards that guide service delivery, inform our customers

about the level of service they can expect from us, and allow us to monitor and report our performance.

Historically, we conducted telephone surveys to gather input about our customers' perceptions of our products and services and to measure progress against our customer strategies. Survey activity was placed on hold in 2013 as we undertook a review of our overall customer strategy, and sought out opportunities to drive innovation in our approach to customer surveying.

In September 2014, BC Assessment engaged a market research firm to modernize our surveying processes and methodologies to establish new customer performance targets and report our progress on performance measures aligned with our new service standards. A new survey approach has been adopted which moves from telephone to e-mail surveying for all customer groups, with questions designed to evaluate both phone and online interactions with BC Assessment. The results are analyzed to determine what specific customer service attributes are important to our customers, with a relative weight analysis used to create the index for Customer Satisfaction – Employee Interaction. The index number itself is relative to 100 with excellent performance represented by results in the range of 86 to 100. BC Assessment has set performance targets to maintain our excellence in customer satisfaction.

The result for property owners represents the combined results for both residential and non-residential property owners. Similarly, we combine the results for taxing authorities, which consists of local government, First Nations and provincial government customers. In 2008, at the request of the taxing authorities, we moved from an annual to a biennial survey program to measure their satisfaction with our services. Property owners are surveyed annually.

Performance Measure 7: Percentage of Assessments Accepted without Appeal

Performance Measure	2014 Actual	2015 Forecast	2016 Target	2017 Target	2018 Target
Percentage of assessments accepted without appeal	98.9%	≥ 98.0%	≥ 98.0%	≥ 98.0%	≥ 98.0%

Data Source: Internal property information database.

Discussion

BC Assessment interprets high acceptance of assessments by both residential and non-residential property owners as a validation of the quality, accuracy and uniformity of assessments. Property owners who do not agree with the estimate of their property's market value or exemption status, or who believe that their property was improperly classified, can challenge the assessment. The Ministry of Community, Sport & Cultural Development is responsible for administering the independent Property Assessment Review Panel (PARP) process between February 1 and March 15 each year. The number of complaints (appeals) to PARPs gives a useful measure of public acceptance of the assessments.

Property owners are encouraged to contact BC Assessment following the receipt of their assessment notices in January of each year if they have concerns or questions. For unresolved issues, customers can register a complaint with BC Assessment by January 31 and request a formal hearing by an independent review panel. A Notice of Hearing is then issued and a meeting with the PARP scheduled for the property owner. Following the hearing, and prior to April 7 each year, BC Assessment is required to send a Notice of Decision to the property owner, indicating what the panel's decision was and whether the complaint was successful or unsuccessful. Data quality is maintained through internal

controls including a review and audit of the complaint data and comparison with historical trends and current market movement to ensure the data's accuracy. As data quality and accessibility have improved, the number of formal complaints has been low, and usually filed by fewer than two percent of all property owners.

The actual 2015 results (for the 2016 Assessment Roll) for this performance measure will not be available until April 2016, and thus are not provided in this service plan. Appeal rates for the 2016 Assessment Roll will be included in the *2015 Annual Service Plan Report*, to be published in May 2016

Goal 4: Our products and services optimize the value we create for our customers

This goal is new for the *2016–2018 Service Plan*. It was introduced after recognizing that, to be a leading assessment and property information company, we must improve access to relevant and accurate property information for all our customer groups. BC Assessment is working to optimize the value we provide to British Columbians by sharing our extensive property information. This requires continuing investments in the accuracy of our property data. For many years, public and private sector organizations have shown interest in accessing and acquiring this data. More than ever before, accurate and comprehensive property data is proving useful in supporting economic development in our province. BC Assessment is supporting the expanded use of our property data by enhancing access channels, product options and service delivery, and by encouraging other organizations to use the data for their own purposes. BC Assessment will be working to define value-added products for customer clarity. While most data is provided free-of-charge, there are also limited circumstances in which commercial users pay for data. The revenue from data licensing is reinvested in our assessment business and helps to keep the burden on property taxpayers as low as possible.

Strategies

- Define a portfolio of high-impact and cost-effective property information products and services.
- Build organizational capability and capacity to develop, market and deliver new products and services.
- Safeguard non-tax levy revenue sources and further increase the revenue opportunity through the expansion of property information products and services.

Performance Measure 8: Customer Satisfaction Index – Products and Services

Performance Measure	2014 Actual	2015 Forecast	2016 Target	2017 Target	2018 Target
Property Owners	72	73	≥ 73	≥ 73	≥ 73
Taxing Authorities	70	Biennial survey	≥ 73	Biennial survey	≥ 73

Data Source: BC Assessment has a contract with a market research firm to act as an independent third party to conduct our customer satisfaction surveys. The index figure is relative to 100.

Discussion

Customer satisfaction with our products and services is measured using the same survey methodology as that used to evaluate customer satisfaction with employee interaction (Performance Measure 6).

The survey method was developed through engagement with a market research firm in September 2014 to modernize our surveying processes and methodologies.

Survey results are analyzed to determine what specific product and service attributes are important to our customers, with a relative weight analysis used to create the index for Customer Satisfaction – Products and Services. The index number itself is relative to 100. BC Assessment has set performance targets to provide above average customer satisfaction with our products and services.

The result for property owners represents the combined results for both residential and non-residential property owners. Similarly, we combine the results for taxing authorities, which consists of local government, First Nations and provincial government customers. In 2008, at the request of the taxing authorities, we moved from an annual to a biennial survey program to measure their satisfaction with our services. Property owners are surveyed annually.

Taxpayer Accountability Principles

All our work directly supports the Taxpayer Accountability Principles. Examples of how we support each principle are described in the table below.

Principle	BC Assessment Implementation
Cost consciousness (efficiency)	• Improved efficiency via our Operational Excellence Program by implementing leading practices across assessment operations, including sharing information, accurately reporting our activities and striving for continuous improvement. • Partnered with numerous taxing authorities and government agencies for both cost sharing on improved processes to collect new property data, adding non-market change (new construction) to the Assessment Roll and resulting in additional tax revenue, and for automation of building permit information transfer, obtaining timelier information and reducing administrative costs. • Conducted a number of BC Assessment Workout Events (Rapid Collaborative Initiatives) to review and streamline core and enabling business processes.
Accountability	• Aligned with government's strategic agenda by incorporating the *2016 Mandate Letter* from our Minister into our *2016–2018 Service Plan*. Our planning process is focused on identifying the priorities that will ensure the directions in the mandate letter are accomplished. Through reporting quarterly to government on our financial results and annually to the public, we show our progress and performance against our goals and targets. • Increased the amount of property data available to the public online, to demonstrate transparency for taxpayers and our customers.
Appropriate compensation	• Our compensation oversight rests with the Public Sector Employers' Council (PSEC) and the PSEC Secretariat approves all compensation plans. Our Board of Directors complies with the *Public Sector Employers Act* by disclosing the annual total compensation for the Chief Executive Officer and the top four highest paid executives. Our compensation philosophy is to provide fair compensation and to target the total compensation package at the 50th percentile of the defined comparator markets.
Service	• Restructured the organization to form a division responsible for the customer. The focus on customer centricity puts the needs and expectations of our customers first in everything we do. This division will help to ensure that our processes, products and services improve our service delivery.
Respect	• Demonstrated through a number of our people practices such as the Employee Engagement Survey, 360° Leadership Feedback reviews for managers and supervisors, leadership training and Personal Performance and Development Planning. • Actively formed new partnerships with local governments and other stakeholders to proactively collaborate in a manner that respects the use of taxpayers' monies.
Integrity	• Integrity is a key element of the organization's Principles of Conduct (within Standards of Conduct Policy). • Our Standards of Conduct policy is regularly updated and communicated to all employees and managers, as well as to the public.

Financial Plan

Summary Financial Outlook

($m)	2014 Actual	2015 Forecast	2016 Budget	2017 Budget	2018 Budget
Total Revenue ($000)					
Tax levies	83,777	85,558	87,272	89,072	92,064
Other	5,801	5,889	6,334	6,349	6,058
Total	**89,578**	**91,447**	**93,606**	**95,421**	**98,122**
Total Expenses ($000)					
Salaries and benefits	55,786	58,270	58,337	59,712	61,723
Other operating expenditures	26,994	28,818	29,653	29,968	30,388
Amortization	3,530	3,359	3,621	3,959	4,270
Total Operating Expenditures	**86,310**	**90,447**	**91,611**	**93,639**	**96,381**
Net Income	**3,268**	**1,000**	**1,995**	**1,782**	**1,741**
Total Liabilities	**0**	**0**	**0**	**0**	**0**
Accumulated Surplus	**34,111**	**35,112**	**37,106**	**38,889**	**40,630**
Capital Investment ($000)					
Information technology	1,665	1,494	11,338	12,395	11,211
Other (tenant improvements, vehicles, furniture)	1,435	461	2,484	282	3,016
Total Capital Investment	**3,100**	**1,955**	**13,822**	**12,677**	**14,227**

Key Forecast Assumptions

BC Assessment's financial planning process takes a long-term view of the nature and level of operating and capital expenditures, cash flows, equity balances, and tax levy revenue requirements to ensure finances are managed to meet current and long-term spending commitments, address increasing demands, and execute the highest priority programs. The Board of Directors has approved the transfer of the 2016 to 2018 budgeted surpluses to the Equity Capital Reserve designated specifically to provide funding for mandatory technology replacement projects, with recognition that BC Assessment requires Treasury Board approval.

Tax levy revenue, cash flow, and operating and capital requirements are anticipated far enough in advance so planning decisions can be made proactively in an appropriate timeframe to ensure financial long-term sustainability.

Management Perspective on Future Financial Outlook

BC Assessment is funded primarily through property tax levies administered by the taxing authorities – budgeted to be approximately $87.3 million in 2016. In addition, BC Assessment receives revenue from a number of other sources, including contracts with First Nations, payments in lieu of taxes and data sales. The latter includes provision of bulk electronic assessment roll, sales and residential inventory data, custom reports, and enhanced data provision through BC OnLine and private sector data agents. Revenue from all these non-tax sources helps to limit the levy paid by property owners.

The organization collects its revenues from taxing authorities in July of each year. BC Assessment borrows funds from the provincial government to finance operations and capital expenditures during the first half of the year and repays its debt in full by August of each year. The Minister of Finance acts as the fiscal agent of BC Assessment.

The Board of Directors approves the annual operating and capital budget. The Board also approves the annual levy following the provincial Cabinet's review and agreement.

BC Assessment manages the increasing financial pressures resulting from folio growth, rising customer service expectations and changes in the fiscal environment by encouraging and investing in innovation to improve workforce productivity, and by using risk-based operating and resource allocation methodologies.

Appendix – Links to Additional Information

Information	Hyperlink
Board of Directors and Corporate Governance	http://bcassessment.ca/About-Us/how-bc-assessment-works/Board-of-Directors
Organizational Overview	www.bcassessment.ca/about/Pages/Default.aspx
Executive Management Team	www.bcassessment.ca/About-Us/how-bc-assessment-works/executive-management-team
Property Assessment Review Panel	www.cscd.gov.bc.ca/parp
Property Assessment Appeal Board	http://www.assessmentappeal.bc.ca/